Data Dictionary

Dataset Name	C-3A And C-3B, Sources of Income, C and S Corporations	
Dataset Description	This dataset contains corporate tax statistics for C and S corporations based on corporate tax returns. <u>Amounts are in thousands.</u> For more information by taxable year , see https://www.ftb.ca.gov/aboutftb/plans_reports.shtml, Annual Report, Tables C-3A and C-3B.	
Data Source	This dataset contains corporate satistics based on their tax returns.	
Dataset Update Frequency	Annually	

Column Number	Data Field Name	Data Field Description	Data Field Type	API Field Name
1	ID	Row identifier.	Number	id
2	Taxable Year	Taxable year for which tax returns were filed in a number format that can be used to filter and sort, as well as display in charts.	Number	taxable_year
3	Year Date Time	Taxable year for which tax returns were filed in time and date format.	Time and Date	year_date_time
4	Corporation Type	Type of corporation is either C or S.	Text	corporation_type
4	Returns With Gross Receipts	Number of returns with gross receipts reported.	Number	returns_with_gross_receipts
5	Gross Receipts	Amount of gross receipts reported.	Number	gross_receipts
6	Returns With Less Cost of Goods Sold	Number of returns with cost of goods sold reported.	Number	returns_with_less_cost_of_goods_sold
7	Less Cost of Goods Sold	Amount of cost of goods sold reported.	Number	less_cost_of_goods_sold_
8	Returns With Gross Profit	Number of returns with gross profits reported.	Number	returns_with_gross_profit
9	Gross Profit	Amount of gross profits reported.	Number	gross_profit
10	Returns With Dividends	Number of returns with dividends reported.	Number	returns_with_dividends
11	Dividends	Amount of dividends reported.	Number	dividends
12	Returns With Interest on Obligations	Number of returns with interest on obligations reported.	Number	returns_with_interest_on_obligations
13	Interest on Obligations	Amount of interest on obligations reported.	Number	interest_on_obligations
14	Returns With Gross Royalties	Number of returns with gross royalties reported	Number	returns_with_gross_royalties
15	Gross Royalties	Amount of gross royalties reported.	Number	gross_royalties
16	Returns With Ordinary Gain Or Loss	Number of returns with ordinary gain and/or loss reported.	Number	returns_with_ordinary_gain_or_loss
17	Ordinary Gain Or Loss	Amount of ordinary gain and/or loss reported.	Number	ordinary_gain_or_loss
18	Returns With Net Gain Or Loss	Number of returns with net gain and/or loss reported.	Number	returns_with_net_gain_or_loss
19	Net Gain Or Loss	Amount of net gain and/or loss reported.	Number	net_gain_or_loss
20	Returns With Other Income	Number of returns with other income reported.	Number	returns_with_other_income
21	Other Income	Amount of other income reported.	Number	other_income
22	Returns With Net Income from Rental Real Estate	Number of returns with net income from rental real estate reported.	Number	returns_with_net_income_from_rental_real_estate
23	Net Income from Rental Real Estate	Amount of net income from rental real estate reported.	Number	net_income_from_rental_real_estate
24	Returns With Net Income from Other Rental Activity	Number of returns with net income from other rental activity.	Number	returns_with_net_income_from_other_rental_activity
25	Net Income from Other Rental Activity	Amount of net income from other rental activity.	Number	net_income_from_other_rental_activity
26	Returns With Other Portfolio Income	Number of returns with other portfolio income.	Number	returns_with_other_portfolio_income
27	Other Portfolio Income	Amount of other portfolio income.	Number	other_portfolio_income
28	Returns With Miscellaneous	Number of returns with miscellaneous income.	Number	returns_with_miscellaneous
29	Miscellaneous	Amount of miscellaneous income.	Number	miscellaneous
30	Returns With Other Interest	Number of returns with other Interest.	Number	returns_with_other_interest
31	Other Interest	Amount of other Interest.	Number	other_interest
32	Returns With Gross Rents	Number of returns with gross rents.	Number	returns_with_gross_rents
33	Gross Rents	Amount of gross rents.	Number	gross_rents
34	Returns With Capital Gain Or Loss	Number of returns with capital gain (loss).	Number	returns_with_capital_gain_or_loss
35	Capital Gain Or Loss	Amount of capital gain (loss).	Number	capital_gain_or_loss
36	Returns With Total Income	Number of returns with total income.	Number	returns_with_total_income
37	Total Income	Amount of total income.	Number	total_income

Additional Information:

1.   Due to tax law changes over time and variations in tax forms, some of the data may not be comparable.